



TENNESSEE DEPARTMENT OF REVENUE **SHORT FORM INHERITANCE TAX RETURN**

AMENDED RETURN ☐

INH
302

INSTRUCTIONS

- GENERAL FILING REQUIREMENT:** The Tennessee Inheritance Tax is a tax upon the privilege of receiving property by transfer because of a decedent's death. The personal representative, or person(s) in possession of property of the decedent is required to file a return of the estate with the Department of Revenue.
- FILING THE SHORT FORM:** If the gross estate of a resident decedent is less than the single exemption allowed by T.C.A. Section 67-8-316, the representative of the estate may file the Short Form-Inheritance Tax Return. In the case of resident decedent's dying between January 1, 1990 and June 30, 1998 the allowable exemption is \$600,000; from July 1, 1998 to December 31, 1998 the allowable exemption is \$625,000; in 1999 the allowable exemption is \$650,000; in 2000 and 2001 the allowable exemption is \$675,000; in 2002 and 2003 the allowable exemption is \$700,000; in 2004 the allowable exemption is \$850,000; in 2005 the allowable exemption is \$950,000; in 2006 and thereafter the allowable exemption is \$1,000,000.
- DUE DATE:** The return is due nine (9) months after the date of the decedent's death, unless an extension of time is granted by the Department.
- FILING:** Mail the return to Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242.
- FOR ASSISTANCE:** Contact Taxpayer Services Division by calling in-state toll free 1-800-342-1003 or (615) 253-0600.

Name of Decedent (deceased person) _____ Social Security No. _____

Date of Death _____ Age of Decedent _____ County of Residence _____

Did decedent have a will? ☐ Yes ☐ No (If Yes, attach a copy to the return).

If spouse is deceased, enter Name _____ and Date of Death _____

Personal Representative's Name (executor, etc.) _____

Address (street, city, state, zip code) _____

Preparer of Return _____ Phone () _____

Address (street, city, state, zip code) _____

Attorney Representing Estate _____ Phone () _____

Address (street, city, state, zip code) _____

	DOLLARS	CENTS
1. Real Estate (Total from Schedule A, reverse side)	\$	
2. Personal and Miscellaneous Property (Total from Schedule B, reverse side)		
3. Jointly-Owned Property (Total from Schedule C, reverse side)		
4. Transfers during decedent's life (Total from Schedule D, reverse side)		
5. Total Gross Estate (Add lines 1 through 4)	\$	
6. Allowable Exemption		

IF THE GROSS ESTATE (Line 5 above) IS LESS THAN THE EXEMPTION TOTAL (Line 6 above), YOU MAY USE THIS SHORT FORM.

7. TOTAL GROSS ESTATE (from Line 5)	\$	
8. TOTAL DEDUCTIONS (from Schedule E)		
9. NET ESTATE (subtract Line 8 from Line 7)	\$	

Under penalties of perjury, I declare this report to be true, accurate, and complete to the best of my knowledge.

Signature of Personal Representative _____ Date _____

Signature of Preparer _____ Date _____

RV-R0001702

FOR OFFICE USE ONLY

Acct. No. _____

Date Received _____

SCHEDULES

Date of Valuation of assets (check one): Value of assets at date of death ☐ or Value of assets 6 months after date of death ☐

SCHEDULE A - REAL ESTATE

Individually owned and located in Tennessee

Description & Location Full Value

10. TOTAL (enter on front, Line 1)	\$

SCHEDULE B - PERSONAL & MISC. PROPERTY

Cash, Notes, Mortgages, Life Insurance, Stocks, Bonds, Annuities, Furnishings,
Automobiles, Jewelry, etc. Owned Individually

Description Full Value

11. TOTAL (enter on front, Line 2)	\$

SCHEDULE C (PART 1) - JOINTLY OWNED PROPERTY

List property interest held jointly by decedent and spouse

Description Full Value

12. Total Property Value	
13. One-half (1/2) of Line 12	\$

SCHEDULE C (PART 2) - JOINTLY OWNED PROPERTY

List property interests held jointly by decedent and persons other than spouse

Description % owned by Decedent Name of Joint Owner Full Value Owned by Decedent

14. Total Property Value			
15. Total of lines 13 & 14 (enter on front, Line 3)			\$

SCHEDULE D - TRANSFERS DURING DECEDENT'S LIFE

List all transfers made by decedent within 3 years prior to date of death

Description of Transfer To Whom (name) Date of Gift Full Value

16. Total Gifts			
17. Gift Tax Paid (enter total of State Gift Tax paid on above gifts)			
18. Total of lines 16 & 17 (enter on front, Line 4)			\$

SCHEDULE E - DEDUCTIONS

Examples: funeral & burial expenses, administrative expenses (court costs, bonds, etc.) professional fees (attorney, accountant, etc.) taxes (property, individual, etc.), notes & mortgages due (decedent obligations but only 1/2 of joint obligations), debts of decedent (unpaid at date of death), bequests (public, charitable, religious, & educational), marital deductions (list all property passing to spouse), etc.

Description Amount

19. TOTAL AMOUNT ALL DEDUCTIONS (enter on front, Line 8)	\$